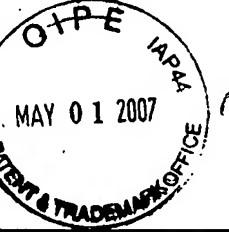


PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: **Mail** Mail Stop ISSUE FEE
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INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

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513 7590 02/26/2007

WENDEROTH, LIND & PONACK, L.L.P.
 2033 K STREET N. W.
 SUITE 800
 WASHINGTON, DC 20006-1021

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(Depositor's name)

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/721,164	11/26/2003	Etsuko Nakamura	2003-1698A	5528

TITLE OF INVENTION: LOWER LAYER MATERIAL FOR WIRING, EMBEDDED MATERIAL, AND WIRING FORMATION METHOD
 FORMATION

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$0	\$1700	05/29/2007
EXAMINER	ART UNIT	CLASS-SUBCLASS		05/02/2007 MAILED 0233374 10721164		
WALKE, AMANDA C	1752	430-273100		01 10721164 02 10721164		140116 10

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

Wenderoth, L. Lind & Ponack, L.L.P.

2

3

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

TOKYO OHKA KOGYO CO., LTD.

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

KANAGAWA, JAPAN

THE COMMISSIONER IS AUTHORIZED
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 ACCOUNT NO. 23-0075

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

4b. Payment of Fee(s): (Please first reapply any previously paid issue fee shown above)

A check is enclosed. Check No. 80176

Payment by credit card. Form PTO-2038 is attached.

The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature

Date May 1, 2007

Typed or printed name

Matthew M. Jacob

Registration No. 25,154

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